

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 913

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate \$1 of their income tax liability and some or all of their income tax refunds, and to contribute additional amounts, to be used for purposes of financing drug abuse education programs.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 16, 1993

Mr. RAMSTAD introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate \$1 of their income tax liability and some or all of their income tax refunds, and to contribute additional amounts, to be used for purposes of financing drug abuse education programs.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Voluntary Drug Abuse  
5       Education Checkoff Act of 1993”.

1 **SEC. 2. DESIGNATION OF AMOUNTS FOR DRUG ABUSE EDU-**  
 2 **CATION PROGRAMS.**

3 (a) IN GENERAL.—Subchapter A of chapter 61 of the  
 4 Internal Revenue Code of 1986 (relating to returns and  
 5 records) is amended by adding at the end the following  
 6 new part:

7 **“PART IX—DESIGNATION FOR DRUG ABUSE**  
 8 **EDUCATION PROGRAMS**

“Sec. 6097. Designation.

9 **“SEC. 6097. DESIGNATION.**

10 “(a) IN GENERAL.—Every taxpayer may, with re-  
 11 spect to the tax imposed by chapter 1, designate that—

12 “(1) if such taxpayer’s adjusted income tax li-  
 13 ability for the taxable year is \$1 or more, \$1 be paid  
 14 over to the Drug Abuse Education Trust Fund,

15 “(2) a specified portion (not less than \$1) of  
 16 any overpayment of such tax be paid over to such  
 17 Trust Fund, and

18 “(3) any cash contribution which the taxpayer  
 19 includes with such return be paid over to such Trust  
 20 Fund.

21 “(b) JOINT RETURNS.—In the case of a joint return  
 22 having an adjusted income tax liability of \$2 or more, each  
 23 spouse may make a designation under subsection (a)(1).

24 “(c) MANNER AND TIME OF DESIGNATION.—A des-  
 25 ignation under subsection (a) may be made with respect

1 to any taxable year only at the time of filing the return  
2 of tax imposed by chapter 1 for the taxable year. The des-  
3 ignation shall be made on the first page of the return or  
4 on the page bearing the taxpayer's signature.

5 “(d) ADJUSTED INCOME TAX LIABILITY.—For pur-  
6 poses of this section, the term ‘adjusted income tax liabil-  
7 ity’ means income tax liability (as defined in section  
8 6096(b)) reduced by any amount designated under section  
9 6096 (relating to designation of income tax payments to  
10 Presidential Election Campaign Fund).

11 “(e) OVERPAYMENTS TREATED AS REFUNDED.—For  
12 purposes of this title, any portion of an overpayment of  
13 tax designated under subsection (a) shall be treated as  
14 being refunded to the taxpayer as of the last date pre-  
15 scribed for filing the return of tax imposed by chapter 1  
16 (determined without regard to extensions) or, if later, the  
17 date the return is filed.”

18 (b) CLERICAL AMENDMENT.—The table of parts for  
19 such subchapter A is amended by adding at the end the  
20 following new item:

“Part IX. Designation for drug abuse education programs.”

21 (c) EFFECTIVE DATE.—The amendments made by  
22 this section shall apply to taxable years ending after the  
23 date of the enactment of this Act.

1 **SEC. 3. DRUG ABUSE EDUCATION TRUST FUND.**

2 (a) IN GENERAL.—Subchapter A of chapter 98 of the  
3 Internal Revenue Code of 1986 (relating to trust fund  
4 code) is amended by adding at the end the following new  
5 section:

6 **“SEC. 9512. DRUG ABUSE EDUCATION TRUST FUND.**

7 “(a) CREATION OF TRUST FUND.—There is estab-  
8 lished in the Treasury of the United States a trust fund  
9 to be known as the ‘Drug Abuse Education Trust Fund’,  
10 consisting of any amount appropriated or credited to the  
11 Trust Fund as provided in this section or section 9602(b).

12 “(b) TRANSFERS TO TRUST FUND.—There are here-  
13 by appropriated to the Drug Abuse Education Trust Fund  
14 amounts equivalent to the amounts designated under sec-  
15 tion 6097 (relating to designation for drug abuse edu-  
16 cation programs).

17 “(c) EXPENDITURES.—Amounts in the Drug Abuse  
18 Education Trust Fund shall be available for the following  
19 purposes:

20 “(1) Making grants to States with respect to  
21 drug abuse education programs.

22 “(2) Payment of the administrative expenses of  
23 the Department of the Treasury directly allocable  
24 to—

25 “(A) modifying the individual income tax  
26 return forms to carry out section 6097,

1           “(B) processing amounts designated under  
2           section 6097 and transferring the amounts to  
3           the Trust Fund, and

4           “(C) carrying out this chapter with respect  
5           to the Trust Fund.”

6           (b) CLERICAL AMENDMENT.—The table of sections  
7           for such subchapter A is amended by adding at the end  
8           the following new item:

                  “Sec. 9512. Drug Abuse Education Trust Fund.”

9           (c) EFFECTIVE DATE.—The amendments made by  
10          this section shall apply to amounts received after the date  
11          of the enactment of this Act.

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